

## CHAPTER 1054

### PARI-MUTUEL WAGERING — HORSE RACING PURSE MONEYS DISTRIBUTION — RACE HORSE AFTERCARE ORGANIZATION ASSISTANCE FUND

H.F. 2378

**AN ACT** relating to pari-mutuel wagering, concerning distribution of horse racing purse moneys and establishing a fund for certain race horse organizations.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. [Section 99D.7, subsection 5](#), paragraph c, subparagraph (2), Code 2022, is amended to read as follows:

(2) Of the purse moneys designated for thoroughbred racing, ~~two~~ four percent shall be distributed to an organization representing owners of thoroughbred race horses for the purpose of paying the annual operating expenses of the organization and for the promotion and marketing of Iowa-bred horses. The organization receiving such purse moneys shall complete and provide to the commission an annual audit and accounting of the allocation of such moneys.

Sec. 2. NEW SECTION. 99D.27A Iowa race horse aftercare organization assistance fund.

1. An Iowa race horse aftercare organization assistance fund is created in the state treasury under the control of the racing and gaming commission.

2. The fund shall consist of fines collected by the commission under [this chapter](#) and such other moneys deposited in the fund.

3. Moneys in the fund shall be distributed, under the sole control of the commission, to organizations, exempt from federal income taxation under section 501(c)(3) of the Internal Revenue Code, that are dedicated to race horse aftercare subject to the requirements of [this section](#).

4. The commission shall determine the method by which moneys in the fund shall be distributed, with priority given to organizations primarily involved in rehabilitation, retraining, and rehoming of former race horses that raced in the state of Iowa that have governing boards comprised of pari-mutuel industry occupational license holders. Moneys shall only be distributed to organizations shown to have been in existence for a minimum of three years. The distribution decisions of the commission shall be final.

5. Members of the commission, employees of the commission, and any individual that the commission had assist in the distribution determination shall be held harmless against any claim of liability made by any person or organization arising out of the distribution of the moneys from the fund by the commission.

6. [Section 8.33](#) does not apply to moneys in the fund. Notwithstanding [section 12C.7, subsection 2](#), interest or earnings on moneys deposited in the fund shall be credited to the fund.

Approved May 2, 2022